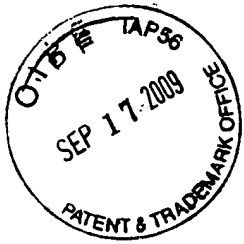


IFW



PATENT
Customer No. 22,852
Attorney Docket No. 07481.0045

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)	
)	
Kazuo TAGAWA et al.)	Group Art Unit: 1797
)	
Application No.: 10/566,494)	Examiner: VASISTH, Vishal V.
)	
Filed: August 29, 2006)	
)	Confirmation No.: 5119
For: REFRIGERATING MACHINE OIL)	
COMPOSITIONS)	

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT (37 C.F.R. 1.121)

In reply to the Notice of Non-Compliant Amendment mailed September 8, 2009, and further in reply to the non-final Office Action mailed December 15, 2008, the period for response to which extends through October 8, 2009 (one month from the date of the Notice of Non-Compliant Amendment), Applicant provides a new, corrected, listing of claims section.

Amendments to the Claims are reflected in the listing of claims in this paper.

Remarks follow the amendment section of this paper.